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Previous references.

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Spl

File No.

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Serial Nos. 8

Later references.

(Gen: Fin)

7-11-1912

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 8

Part B. for February 1861

SUBJECT.

Copies of general instructions to Treasury officers
issued from the Accountant General's office about Income Tax.

8. From the Accountant General, Govt of India,
No. 883 d/ 7th Febr 1861.

Forwards copies of general instructions regarding
Income Tax and for further information draws attention
modifications of financial decisions in the Calcutta Gazette.

Fort William;
ACCOUNTANT GENL'S OFFICE,
GENERAL DEPT.
The 7th February 1861.
No. 1861

Sl No. 8
A. 21-1860
For

The Commissioner of Mysore,

Sir,

As requested in your letter N^o 26,
dated Mundy doorg 15th January 1861, I
have the honor to forward copies
of the general instructions issued
from this office on the subject of
Income Tax to Treasury Officers. For
further information I beg to refer you to the
notifications of Financial decisions, in
the Calcutta Government Gazette, and I
may add that it is the intention of Government
to publish in the Gazette in future, summaries
of such decisions from time to time.

I have the honor to be,
Sir,

Your Obedient Servant,

Edw. M. M. M. M. M.

Account^t Genl to the Gov^t of India

Comp^d M. M. M.

1887 2/26/87
From the Secum. Board
Genl. William

D. 7th Feb^y
R. 1st March.

Dec 888

Refer to letter No
26 dated 15. 11. Jan^y 188.
Forwarded copies of 92
= several instructions is
= regarding the Bureau
= Govt, and for further
information, draw
attention to the Post's
= actions of financial
= decisions in the last
= extra Gazette.

Culo

Circular - N: 883
Income Tax Account.

To,
 The

Sir,

A question having arisen as to the proper construction of Sections 192, 193 and 194 of the Income Tax Act, I have the honor to request, under authority of Government, that you will adopt the following form of credit entry in your Cash Accounts from the current month in lieu of that prescribed in my Circular of the 31st ultimo.

Income Tax Account

	2 per cent.	3 per cent.	1 per cent.	Total
Duty levied under Schedule - 1	000	000	000	000
Ditto ——— Ditto ——— 2	000	000	000	000
Ditto ——— Ditto ——— 3	000	000	000	000
Ditto ——— Ditto ——— 4	000	000	000	000
Fines, Forfeitures and Penalties —————				000

2. The subsidiary Monthly Statement which you were requested to furnish with your Monthly Cash Account should be in the following form: -

Separate Statement of one per cent Income Tax realized at the Treasury - Vide Sections 190 & 194 of the Act.

Total Duty paid on account of 1 per cent Tax ———— 000

Duty assessed on persons residing in or carrying on

business in the district Vide Section 192 ———— 000

Duty on Interest, Salaries &c. Vide Section 193 ———— 000 000

For W. Williams.
 The 31st August 1863 }

I have &c.
 J. E. Drummond.
 Accounts Genl. to the Secy. of the
 Circular

No,

Encl. Call No. 8 Circular No. 676

The

Sir,

In continuation of the preliminary instructions contained in my Circular of the 31st ultimo, directing the opening in your Treasury - Accounts of a head to be styled "Income Tax Account" for the exhibition of collections under the operation of that Act, I have now the honor to request your attention to the following remarks.

Charges especially incurred on account of salaries, establishments, &c.; defrayable from the Tax should be supported with Bills passed by the Civil Auditor, and debited to the head of "Income Tax Account"

Refunds whether of Collections or Fines, &c.; all which will appear under the same head, should be vouched with the Original Order of the Officer empowered to sanction them, thus:-

"Refunds under Schedule (1, 2, 3 or 4, as the case may be) each payment - 2 per cent. 4 per cent.
being separately specified and
No. of vouchers cited: _____ 000 000

The column headed "3 per cent" in my Circular of the 31st should be altered to "2 per cent" and "1 per cent" to "4 per cent"

Localatta, }
The 3rd Aug^r, 1860. }

I have &c.
J. E. Drummond,
Accounts Genl. to the Govt.
of India.
Rule

Rule

All repayments of duties imposed by Act 32 of 1860 directed to be made under sections 138, 139 and 140 of the said Act shall be made by an order upon the Treasury into which such duties have been paid, signed by the collector or Commissioner by whom the remission has been granted and in the following form, the amount remitted and the date thereof being at the same time entered by the collector or Commissioner upon the receipt, if any have been given for the duties previously paid.

All repayments so ordered shall be notified by the said collector or Commissioner to the Assessor by whom the duties were originally assessed, who shall enter a note thereof in his record of assessments.

Form

To _____

Dated _____

I hereby certify that it has been proved to my satisfaction upon the application of A. B. who has been assessed for duty under Act 32 of 1860 in my district that he is entitled to repayment under Section _____ of Act 32 of 1860 of Rupees _____ (Rs. _____) duties paid under the said Act into your Treasury on the _____

under

under schedule — as noted at-foot; and
 you are hereby authorised and directed to
 pay the said sum of Rupees —
 to the said A. B. debiting the amount under
 the head of Refunds of Income Tax for which
 this is in your warrant. —

Collector } Under Act
 or Commissioner } 32 of 1860.
 for —

	2 or 3 per cent	1 per cent	Total
Schedule 1 ———			
— " — 2 ———			
— " — 3 ———			
— " — 4 ———			

I hereby certify that it has been
 proved to my satisfaction upon the appli-
 cation of A. B. who has been assessed
 for duty under Act 32 of 1860 in my district
 that he is entitled to repayment of —

Circular

Enclosure No 8

(7)

CIRCULAR.—No. 804

To

SIR,

IN explanation of Section 4 of Act. XXXII of 1860, I have the honor to inform you that, in computing Income Tax, fractions of an anna are invariably to be rejected.

FORT WILLIAM;
The 24th August 1860. }

Sd/ E. Drummond,
Acctt. Genl. to the Govt. of India.

Fort William }
Acct^{ts} Genl's Office. }
Genl. Secy^{ts} }
The 7th Feb^y 1861. }

Compd M. P. S.

True Copies
for the Commissioner of Mysore,

J. H. M. S. S.
Offg Head Quarter Secy^{ts}